

Table 1 Revenue

R thousand	2009/10			2008/09		
	Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
Taxes on income, profits and capital gains	389,040,000	26,084,627	131,302,827	383,482,734	29,226,281	137,042,955
Income tax on persons and individuals	207,450,000	17,041,831	76,950,924	195,115,267	17,866,545	75,362,104
Tax on corporate income						
Companies	160,000,000	7,174,282	45,519,133	165,378,021	9,373,383	53,453,072
Secondary tax on companies	19,000,000	1,562,461	7,443,738	20,017,580	1,815,233	7,081,808
Tax on retirement funds	-	(5,702)	(10,401)	143,251	5,993	165,441
Other						
Interest on overdue income tax	2,560,000	304,406	1,358,028	2,776,988	161,263	963,738
Small business tax amnesty	30,000	7,349	41,405	51,627	3,864	16,792
Taxes on payroll and workforce	7,749,980	630,610	3,106,709	7,327,463	582,121	2,898,199
Skills development levy	7,749,980	630,610	3,106,709	7,327,463	582,121	2,898,199
Taxes on property	10,420,000	636,555	3,501,891	9,477,079	668,401	4,045,147
Estate, inheritance and gift taxes						
Donations tax	80,000	1,204	26,257	124,992	4,873	84,755
Estate duty	700,000	59,072	327,065	756,738	56,432	282,754
Taxes on financial and capital transactions						
Securities transfer tax	1) 4,300,000	263,529	1,526,650	3,664,484	240,047	1,270,565
Transfer duties	5,340,000	312,750	1,621,919	4,930,865	367,049	2,407,073
Taxes on goods and services	226,757,000	16,089,795	69,470,148	201,132,143	14,605,786	77,263,570
Value added tax	168,807,000	11,330,838	48,813,833	154,340,449	10,929,469	58,602,356
Turnover tax for small businesses	-	210	210	-	-	-
Specific excise duties						
Beer	6,512,800	423,277	1,953,914	5,514,812	428,032	1,990,469
Traditional beer and traditional beer powder	2) 40,500	2,389	13,745	38,237	5,807	16,396
Wine and other fermented beverages	1,559,200	6,078	417,760	1,358,439	10,442	400,191
Spirits	2,807,500	159,748	1,130,098	2,511,163	189,472	960,339
Cigarettes and cigarette tobacco	9,614,000	798,793	3,493,811	8,693,319	810,784	3,499,765
Pipe tobacco and cigars	679,700	39,279	185,238	561,918	33,344	167,858
Petroleum products	3) 876,300	76,288	360,044	880,632	69,526	357,015
Revenue from neighbouring countries	4) 510,000	-	117,153	344,763	-	113,822
Ad valorem excise duties	1,350,000	163	550,594	1,169,529	1,181	633,104
Levies on fuel	5) 30,090,000	2,552,890	11,529,884	24,883,785	1,954,508	10,077,344
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	770,000	39,845	213,679	549,367	46,567	218,844
Plastic bag levy	90,000	2,238	30,753	78,563	739	21,678
Electricity levy	2,780,000	437,753	437,753	-	-	-
Incandescent light bulb levy	20,000	-	-	-	-	-
Other						
Universal Service Fund	250,000	220,006	221,679	207,167	125,915	204,389
Taxes on international trade and transactions	25,337,000	1,378,647	6,626,378	23,133,719	1,722,788	9,890,616
Import duties						
Customs duties	24,635,000	1,353,738	6,349,577	22,653,599	1,883,011	9,299,194
Other						
Miscellaneous customs and excise receipts	6) 652,000	24,871	274,904	479,953	(160,223)	591,255
Diamond export duties	50,000	38	1,897	167	-	167
Other taxes	-	2,624	34,235	569,747	36,435	247,629
Stamp duties and fees	-	2,624	34,235	569,747	36,435	247,629
Unallocated tax revenue	7) -	(55,231)	38,167	(27,443)	39,119	130,677
Total tax revenue (gross)	659,303,980	44,767,627	214,080,355	625,095,442	46,880,931	231,518,793
Less: SACU payments	8) 27,915,405	-	13,957,702	28,920,624	-	14,460,312
Total tax revenue (net of SACU payments)	631,388,575	44,767,627	200,122,653	596,174,818	46,880,931	217,058,481
Departmental revenue	11,601,575	565,499	2,499,645	12,173,180	577,323	4,510,775
Sales of goods and services other than capital assets						
Sales by market establishments	57,341	2,900	12,917	11,313	7,655	38,489
Administrative fees	2,461,784	356,093	702,585	2,748,648	72,721	759,751
Other sales	695,599	26,124	205,721	548,723	44,224	235,191
Selling of scrap or waste and other used current goods	41,612	1,202	5,146	158,010	1,523	16,896
Transfers received	152,985	2,340	7,928	291,710	289	923
Fines penalties and forfeits	471,355	7,581	328,683	226,391	14,377	150,699
Interest, dividends and rent on land						
Interest	4,284,388	71,937	341,661	4,913,089	441,520	1,328,285
Dividends	1,804,883	-	238,105	1,585,519	-	1,366,514
Rent on land	534,238	27,380	358,036	867,590	(24,508)	308,056
Sales of capital assets	42,991	585	1,626	9,819	397	3,382
Financial transactions in assets and liabilities	1,054,399	69,357	297,237	812,368	19,125	302,589
Total national government revenue	9) 642,990,150	45,333,126	202,622,298	608,347,998	47,458,254	221,569,256
Reconciliation to total net revenue and revenue collected on table 5						
Total national government revenue		45,333,126	202,622,298	608,347,998	47,458,254	221,569,256
Departmental revenue received but not yet paid to the National Revenue Fund		(24,158)	236,160	1,577,221	89,246	925,054
Revenue collected on behalf of the Provincial Authorities		1,649	10,231	32,776	978	5,148
Revenue collected on behalf of the Road Accident Fund (RAF)		1,094,774	4,709,943	8,909,364	724,980	3,489,916
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)		873,907	4,272,066	10,096,867	838,403	4,032,415
Total net revenue		47,279,298	211,850,698	628,964,226	49,111,861	230,021,789
Cash balance National Revenue Fund		12,796	(154,797)	138,882	205,441	587,412
Provincial revenue collected by SARS and transferred by National Treasury for June		(773,904)	(784,081)	(31,268)	(938)	(5,407)
Direct transfer from National Revenue Fund to the Road Accident Fund		(1,025,791)	(4,438,229)	(8,794,172)	(690,655)	(3,472,805)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund		(1,149)	(3,423,300)	(10,098,877)	(831,316)	(4,060,886)
Recovery of criminal assets added as part of cash revenue in statement E		658	11,008	58,954	3,421	10,296
Revenue collected according to table 5		45,491,908	203,061,299	610,237,745	47,797,814	223,080,399

1) Securities transfer tax replaced marketable securities tax/uncertificated securities tax and came into operation on 1 July 2006

2) Previously known as sorghum beer and sorghum powder

3) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

4) Excise duties collected by the BLNS countries

5) Include SARS recoupment of Road Accident Fund levies

6) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, license fees and interest

7) Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received

8) Payments in terms of Customs Union agreements

9) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the databases